

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : **Chapter 11 Case No.**
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
Debtors. : **(Jointly Administered)**
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**DECLARATION AND DISCLOSURE STATEMENT OF DOO-SIK KIM
ON BEHALF OF SHIN & KIM**

DOO-SIK KIM declares and says:

1. I am the managing partner of Shin & Kim, located at Ace Tower, 6th Floor, 1-170 Soonwha-dong, Jung-gu, Seoul, Korea 100-712 (the “Firm”).
2. Lehman Brothers Holdings Inc. (“LBHI”) and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (together, the “Debtors” and, collectively with their non-debtor affiliates, “Lehman”), have requested that the Firm provide legal services to the Debtors, and the Firm has consented to provide such services.
3. The Firm may have performed services in the past and may perform services in the future, in matters unrelated to these chapter 11 cases, for persons that are parties in interest in the Debtors’ chapter 11 cases. As part of its customary practice, the Firm is retained in cases, proceedings, and transactions involving many different parties, some of whom may represent or be claimants or employees of the Debtors, or other parties

in interest in these chapter 11 cases. The Firm does not perform services for any such person in connection with these chapter 11 cases. In addition, the Firm does not have any relationship with any such person, their attorneys, or accountants that would be adverse to the Debtors or their estates.

4. Neither I, nor any principal of, or professional employed by the Firm has agreed to share or will share any portion of the compensation to be received from the Debtors with any other person other than the principals and regular employees of the Firm.

5. Neither I, nor any principal of, or professional employed by the Firm, insofar as I have been able to ascertain, holds or represents any interest adverse to the Debtors or their estates.

6. The Debtors owe the Firm \$ 0 for prepetition services.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Dated: Seoul, Korea
May 25, 2010


DOO-SIK KIM

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RETENTION QUESTIONNAIRE

TO BE COMPLETED BY PROFESSIONALS EMPLOYED BY LEHMAN BROTHERS HOLDINGS INC. OR ANY OF ITS DEBTOR AFFILIATES (collectively, the "Debtors")

DO NOT FILE THIS QUESTIONNAIRE WITH THE COURT.
RETURN IT FOR FILING BY THE DEBTORS, TO:

Weil, Gotshal & Manges LLP
767 Fifth Avenue
New York, New York 10153
Attn: Jennifer Sapp
Christopher Stauble

All questions **must** be answered. Please use "none," "not applicable," or "N/A," as appropriate. If more space is needed, please complete on a separate page and attach.

1. Name and address of firm:

Shin & Kim

Ace Tower, 6th Floor

1-170 Soonwha-dong, Jung-gu

Seoul, Korea 100-712

2. Date of retention: January 1, 2010

3. Type of services provided (accounting, legal, etc.): Legal

4. Brief description of services to be provided:

Provide legal services in connection with (i) Merit LLC's ownership of the shares of Daewoo Engineering & Construction Co., Ltd. ("Daewoo E&C"), a Korean company, and the exercise of the put option, cash settlement and other rights against Kumho Industrial Co. Ltd. ("Kumho"), a Korean company, pursuant to the Shareholders Agreement dated November 15, 2006 (the "Shareholders Agreement"), (ii) Merit's potential sale of the shares of Daewoo E&C to a private equity fund to be established by Korea Development Bank, as a creditor bank of Kumho, (iii) Merit's participation as a creditor in the workout of Kumho, (iv) Merit's participation on potential settlement or lawsuit against True Friend 4th Securitization Specialty Co., Ltd. ("TF"), Korea Investment and Securities Co., Ltd. ("KIS"), and Shinhan Investment Corp., all Korean companies, in connection with the injunction order obtained by such companies on the shares of Daewoo E&C, and (v) all other legal services as requested by the Debtor in connection with the foregoing.

5. Arrangements for compensation (hourly, contingent, etc.)

Hourly

(a) Average hourly rate (if applicable):

US\$450

(b) Estimated average monthly compensation based on prepetition retention (if firm was employed prepetition):

N/A

6. Prepetition claims against the Debtors held by the firm:

Amount of claim: \$ N/A

Date claim arose: _____

Source of Claim: _____

7. Prepetition claims against the Debtors held individually by any member, associate, or professional employee of the firm: N/A

Name: _____

Status: _____

Amount of Claim: \$ _____

Date claim arose: _____

Source of claim: _____

8. Stock of the Debtors currently held by the firm: N/A

Kind of shares: _____

No. of shares: _____

9. Stock of the Debtors currently held individually by any member, associate, or professional employee of the firm: N/A

Name: _____

Status: _____

Kind of shares: _____

No. of shares: _____

10. Disclose the nature and provide a brief description of any interest adverse to the Debtors or to their estates with respect to the matters on which the above-named firm is to be employed. N/A

11. Name of individual completing this form:

Doo-Sik Kim, Managing Partner